

SUBCHAPTER M—ALCOHOL, TOBACCO AND OTHER EXCISE TAXES

PART 194—LIQUOR DEALERS

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erwise noted. Redesignated at 40 FR 16835,
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Subpart A—Scope of Regulations

§ 194.1 Applicability.

This part contains the substantive and procedural requirements relating to the special taxes imposed on whole-sale and retail dealers in liquors and in beer, requirements and procedures pertaining to operations of such dealers prescribed under Title 26 of the United States Code, as amended, and provisions relating to entry of premises and inspection of records by ATF officers.

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§ 194.2 Territorial extent.

The provisions of this part shall be applicable in the several States of the

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United States and the District of Co-
lumbia.

§ 194.3 Basic permit requirements.

Every person, except an agency of a State or political subdivision thereof, who intends to engage in the business of selling distilled spirits, wines, or beer to other dealers is required by regulations in in Part 1 of this chapter to obtain a basic permit authorizing him to engage in such business.

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF–48, 44 FR 55843, Sept. 28, 1979]

§ 194.4 Relation to State and municipal law.

The payment of any tax imposed by 26 U.S.C. Chapter 51, for carrying on any trade or business specified in § 194.1 shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on such trade or business within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State or in places prohibited by municipal law; nor shall the payment of any such tax be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

(72 Stat. 1348; 26 U.S.C. 5145)

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Subpart B—Definitions

§ 194.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

ATF Officer. An officer or employee of the Bureau of Alcohol, Tobacco and